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What is claimed is:

- 1. A structure of a light emitting diode (LED), comprising:
- a substrate:
- a bragg reflector layer located on said substrate;
- 5 an LED epitaxial structure located on said bragg reflector layer, wherein said LED epitaxial structure comprises an n-type III-V compound semiconductor layer, an illuminating active layer, and a p-type III-V compound semiconductor layer;
 - a first electrode located on an exposed portion of said n-type III-V compound semiconductor layer; and
 - a second electrode located on an exposed portion of said p-type III-V compound semiconductor layer.
 - The structure according to claim 1, wherein said bragg reflector layer comprises a plurality of oxidizable semiconductor layers and a plurality of hardly oxidized semiconductor layers stacked on each other.
 - The structure according to claim 2, wherein said plurality of hardly oxidized semiconductor layers in said bragg reflector layer are AlGalnP layers.
- The structure according to claim 2, wherein said plurality of hardly oxidized semiconductor layers in said bragg reflector layer are AlInP layers.
 - The structure according to claim 2, wherein said plurality of hardly oxidized semiconductor layers in said bragg reflector layer are AlGaAs layers.

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- The structure according to claim 2, wherein said plurality of oxidizable layers in said bragg reflector layer are high aluminum-contained AlGaAs layers.
- 7. The structure according to claim 6, wherein the aluminiferous content of said
 5 high aluminum-contained AlGaAs layers are between about 80% and about 100%.
 - 8. The structure according to claim 6, wherein a current insulating layer is formed by oxidizing said high aluminum-contained AlGaAs layers at a temperature between about 300 and about 800 degree C.
 - A method forming a light emitting diode, comprising the steps of: providing a substrate;

forming a bragg reflector layer on said substrate;

forming an LED epitaxial structure on said bragg reflector layer, wherein said LED epitaxial structure comprises an n-type III-V compound semiconductor layer, an illuminating active layer, and a p-type III-V compound semiconductor layer;

etching said LED epitaxial structure for exposing a portion of said n-type III-V compound semiconductor layer;

conducting a treatment for completely oxidizing a high aluminum-contained
20 layer of said bragg reflector layer for forming a high reflectivity and current insulating
layer in said bragg reflector layer;

forming a first electrode on said exposed n-type III-V compound semiconductor layer; and

forming a second electrode on said p-type III-V compound semiconductor layer.

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- 10. The method according to claim 9, wherein said bragg reflector layer comprises a plurality of oxidizable semiconductor layers and a plurality of hardly oxidized semiconductor layers stacked on each other.
- 5 11. The method according to claim 10, wherein said plurality of hardly oxidized semiconductor layers in said bragg reflector layer are AlGalnP layers.
 - The method according to claim 10, wherein said plurality of hardly oxidized semiconductor layers are AlInP layers.
 - 13. The method according to claim 10, wherein said plurality of hardly oxidized semiconductor layers in said bragg reflector layer are AlGaAs layers.
 - 14. The method according to claim 10, wherein said plurality of oxidizable layers in said bragg reflector layer are high aluminum-contained AlGaAs layers.
 - 15. The method according to claim 14, wherein the aluminiferous content of said high aluminum-contained AlGaAs layers are between about 80% and about 100%.
- 16. The method according to claim 14, wherein a current insulating layer is formed by oxidizing said high aluminum-contained AlGaAs layers at a temperature between about 300 and about 800 degree C.